Calendar No. 1531

82D CONGRESS, 2d Session | SENATE | REPORT No. 1601

FREE IMPORTATION BY RELIGIOUS ORGANIZATIONS OF ALTARS, PULPITS, COMMUNION TABLES, BAPTISMAL FONTS, SHRINES, OR PARTS OF THE FOREGOING, AND CERTAIN KINDS OF STATUARY

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Mr. GEORGE, from the Committee on Finance, submitted the following

REPORT

[To accompany H. R. 7593]

The Committee on Finance, to whom was referred the bill (H. R. 7593) to amend paragraph 1774, section 201, title II, of the Tariff Act of 1930, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

PURPOSE

The purpose of this bill is to permit the free importation by religious organizations for their own use of altars, pulpits, communion tables, baptismal fonts, shrines, or parts of any of the foregoing, and certain kinds of statuary.

GENERAL STATEMENT

Under existing law, altars, pulpits, communion tables, baptismal fonts, shrines, or parts of any of the foregoing, and statuary (except casts of plaster of paris, or of compositions of paper or papier mâché) are admitted free of duty when imported in good faith for presentation (without charge) to, and for the use of, any corporation or association organized and operated exclusively for religious purposes. If, however, a religious corporation or association uses its own funds or receives a monetary gift to be used by it for the acquisition of the articles listed above, the applicable rate of duty is imposed. The bill would eliminate this incongruity by permitting the free entry of such articles when imported in good faith for the use of, either by order of or for presentation (without charge) to, any corporation or association organized and operated exclusively for religious purposes.

The Department of State advised that there would be no objection to the enactment of similar legislation and the Treasury Department reported that no unusual administrative difficulties would arise from the enactment of the bill.

CHANGES IN EXISTING LAW

In compliance with subsection (4) of rules XXIX of the Standing Rules of the Senate, changes in existing law made by the bill are shown as follows (existing law proposed to be omitted is enclosed in black brackets, new matter is printed in italics, existing law in which no change is proposed is shown in roman):

PARAGRAPH 1774 OF THE TARIFF ACT OF 1930

TITLE II—FREE LIST

SECTION 201. * * *

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[Par.] *Paragraph* 1774. Altars, pulpits, communion tables, baptismal fonts, shrines, or parts of any of the foregoing, and statuary (except casts of plaster of [Paris] *paris*, or of compositions of paper or paper-mâché), imported in good faith *for the use of, either by order of or* for presentation (without charge) to, [and for the use of,] any corporation or association organized and operated exclusively for religious purposes.

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